

1 SEC. 3. Section four hundred seventeen point forty-eight (417.48),  
 2 Code 1958, is hereby repealed and the following enacted in lieu thereof:  
 3 "The provisions of section three hundred ninety-one point sixty  
 4 (391.60) shall be applicable to the payment of special assessments  
 5 under this chapter."

1 SEC. 4. Section four hundred seventeen point twenty-eight  
 2 (417.28), Code 1958, is amended by adding at the end of said section  
 3 the following:  
 4 "Said petition shall have the effect of precipitating and determining  
 5 in a single action matters that might otherwise result in a multiplicity  
 6 of actions and the burden of proof shall remain with the property  
 7 owner in the same manner and to the same extent as would be the  
 8 case were the action initiated by such property owner and determined  
 9 under the provisions of sections three hundred ninety-one point  
 10 eighty-nine (391.89) and three hundred ninety-one point ninety  
 11 (391.90)."

Approved May 4, 1961.

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## CHAPTER 224

### SPECIAL CHARTER CITIES—MAYORS

#### S. F. 369

AN ACT relating to the compensation of mayors in cities under special charter.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty point fifteen (420.15),  
 2 Code 1958, is hereby amended by striking the words "eight thousand  
 3 five hundred dollars" in lines three (3) and four (4) and inserting in  
 4 lieu thereof the words "ten thousand dollars (\$10,000.00)".

Approved April 18, 1961.

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## CHAPTER 225

### TAX COMMISSION RULES

#### H. F. 112

AN ACT relating to the powers of the state tax commission to adopt rules on standards of value for assessment purposes and to obtain information from local officials relating to assessment levels.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty-one point seventeen  
 2 (421.17), Code 1958, is hereby amended by adding to subsection two  
 3 (2) the following:  
 4 "For the purpose of bringing about uniformity and equalization of  
 5 assessments throughout the state of Iowa, the state tax commission  
 6 shall prescribe rules and regulations relating to the standards of  
 7 value to be used by assessing authorities in the determination, assess-